1 Bachecki, Crom & Co., LLP, CPA's Jay D. Crom, Certified Public Accountant 2 180 Montgomery Street, Suite 2340 San Francisco, CA 94104-4203 3 Telephone: (415) 398-3534 4 Proposed Accountants for Trustee, 5 LINDA S. GREEN 6 UNITED STATES BANKRUPTCY COURT 7 NORTHERN DISTRICT OF CALIFORNIA 8 9 Case No. 15-10503 TEC In re 10 Chapter 7 GENIUS WINES, LP 11 FDBA CLAJEUX VINEYARD LIMITED PARTNERSHIP, 12 13 Debtor(s). 14 APPLICATION FOR ORDER AUTHORIZING EMPLOYMENT OF ACCOUNTANT 15 16 TO: THE HONORABLE THOMAS E. CARLSON, UNITED STATES BANKRUPTCY JUDGE 17 18 1. LINDA S. GREEN ("Applicant") is the duly appointed, qualified and acting Chapter 7 19 trustee herein. 20 2. The Applicant deems it to be in the best interest of this estate to employ Bachecki, 21 Crom & Co., LLP, Certified Public Accountants ("Accountant") as the Trustee's accountant to 22 prepare and file tax returns; to perform tax analysis; to perform asset investigation; to perform 23 evaluation of potentially recoverable transfers; to analyze tax claims filed in this case, if 24 necessary; to analyze the tax impact of potential transactions, if necessary; to analyze as to 25 avoidance issues, if necessary; to testify as to avoidance issues, if necessary; to prepare a 26 solvency analysis, if necessary; to prepare wage claim withholding computations and payroll tax 27 returns, if necessary; to serve as Trustee's general accountant and to consult with the Trustee and 28 the Trustee's counsel as to those matters.

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3. The accountant has indicated a willingness to perform the services required by the Applicant. The Applicant desires an order authorizing the Trustee to pay the Accountant for services rendered and costs and expenses advanced or incurred in the rendering of such services after a hearing duly noticed to creditors or other parties in interest, the United States Trustee and subject to review for reasonableness by this Court. The firm's billing rates are subject to change from time to time as circumstances warrant. The normal billing rates for the Accountant are as follows:

Partners	\$380 - \$525 / hour
Senior Accountant	\$270 - \$360 / hour
Junior Accountant	\$165 - \$260 / hour

- 4. The Applicant has investigated the qualifications of the Accountant. The Applicant is informed and believes, and based thereon allege, that except for the Accountant's employment by the Applicant in unrelated cases, neither the Accountant nor its employees have any connections with the debtor, creditors, or any party in interest, their respective attorneys or accountants, or the United States Trustee or any other person employed by the office of the United States Trustee and that the employment of the Accountant on the conditions set forth herein is in the best interest of creditors.
- 5. To the Applicant's best information and belief, the Accountant does not hold an interest adverse to the estate, and they are disinterested persons as required by 11 USC Section 327(a).
- 6. The Applicant is informed and believes, and based thereupon alleges, that this is proper case for the entry of an order without notice to creditors in that the matters to be ruled upon are purely administrative in nature and any fees paid or to be paid will be subject to Court review after notice and hearing.

WHEREFORE, the Applicant prays that this court make and enter its order:

1. Authorizing the Applicant to employ Bachecki, Crom & Co., LLP, Certified Public Accountants, as the accountant in this case;

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## DECLARATION IN SUPPORT OF APPLICATION FOR ORDER <u>AUTHORIZING EMPLOYMENT OF ACCOUNTANT</u>

I, Jay D. Crom, hereby declare:

- 1. I am a certified public accountant in the State of California, and am a partner in the firm of Bachecki, Crom & Co., LLP, Certified Public Accountants.
- 2. I have held a license as certified public accountant for over thirty-three (33) years. I also hold a certificate from the Association of Insolvency and Reorganization Advisors as a certified insolvency and reorganization advisor. I also hold a certificate as a Certified Fraud Examiner.
- 3. The accounting firm has extensive experience in providing financial investigation, tax preparation, bankruptcy accounting and financial advisory services.
- 4. To the best of my knowledge, information and belief, Bachecki, Crom & Co., LLP, has no connection, except as set forth herein, with any of the parties or interested persons in the within bankruptcy case.
- 5. Except for employment by the Trustee in unrelated cases, neither the accounting firm, its members, nor its employees have connections with the debtor, creditors, or any other party in interest, their respective attorneys and accountants, or the United States Trustee or any other person employed by the office of the United States Trustee.
- 6. That the accounting firm is not presently employed by any creditor of the estate; does not hold any interest adverse to the estate; and, the accounting firm, its officers and employees, are disinterested persons as defined by 11 USC sect 101(14), all as required by 11 USC section 327 (a).

The Office of the U.S. Trustee has been served as indicated on the attached Proof of Service by Mail.

I declare under penalty and perjury that the foregoing is true and correct.

Executed in San Francisco, California on June 18, 2015.

/s/ Jay D. Crom JAY D. CROM

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## ORDER AUTHORIZING EMPLOYMENT OF ACCOUNTANT

LINDA S. GREEN ("Applicant"), the trustee herein, having filed the Trustee's Application for Order Authorizing Employment of Accountant and it appearing to the Court that entry of such order is in the best interest of Applicant and this estate, and that the proposed accountant, Bachecki, Crom & Co., LLP, Certified Public Accountants, is disinterested and neither holds nor represents an interest adverse to Applicant, the Chapter 7 debtor or this estate with respect to the specific matters for which employment is sought, and for good cause appearing therefore, IT IS HEREBY ORDERED that Applicant is authorized to employ Bachecki, Crom & Co., LLP, Certified Public Accountants ("Accountant") as the Trustee's accountant to prepare and file tax returns; to perform tax analysis; to perform asset investigation; to perform evaluation of potentially recoverable transfers; to analyze tax claims filed in this case, if necessary; to analyze the tax impact of potential transactions, if necessary; to analyze as to avoidance issues, if necessary; to testify as to avoidance issues, if necessary; to prepare a solvency analysis, if necessary; to prepare wage claim withholding computations and payroll tax returns, if necessary; to serve as Trustee's general accountant and to consult with the Trustee and the Trustee's counsel as to those matters for this estate at a fee subject to court approval. IT IS FURTHER ORDERED that Bachecki, Crom & Co., LLP, CPA's be empowered to act, through its officers and employees, for and on behalf of the trustee and or the estate, to represent them before any taxing authority including the Internal Revenue Service and the California Franchise Tax Board, to receive confidential information, to make written or oral presentations of fact or argument, and to perform any and all acts on behalf of the trustee and the estate which the trustee is by law permitted, regarding any tax matter which may arise during the administration of the estate.

DATED: June 29, 2015

Thomas E. Carlson

U. S. Bankruptcy Judge

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